--- 2/15th Pound - Imperial Tobacco, Granby ---

Imperial Tobacco's use of the 2/15th pound stamp began with **RN-5** the ABN Series "A" in November 1935. Simply speculating, I think that the 1/7th pound stamp was used on tobacco for *across Canada* distribution, while the 2/15th pound stamp was used on tobacco sold in *Montreal and its environs*.

RN-5 - 2/15th pound, perf 12, coded **1-23-D / BFD** by "Imperial Tobacco", Granby in November 1935

[RN-5]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	---	**BFD**	---
1936	---	---	**CGA**	**AGB**	---	---	---	---	---	---	---	---

The 2nd Wartime Budget of June 23rd 1940 raised the *excise dut*y on manufactured tobacco from 25¢ to 35¢ per pound. In response to this excise duty increase, "Imperial Tobacco", Granby, decreased their 1/7th pound *across Canada* pouch to 2/15th pounds. The hidden letters on the stamp "B-E" indicate that the die had been produced in 1935. On February 17th 1939, BABN reported that a plate contained 150 stamps – probably 15 x 10 impressions.

RN-38 - 2/15th pound, perforated 11, coded **1-23-D / ALC** by "Imperial Tobacco", Granby in July 1941

[RN-38]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	---	---	---	---	**ALC**	---	---	---	---	---
1942	**AMA**	---	---	---	**BMB**	**CMB**	---	---	---	---	---	---

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When the Budget of June 1942 (while maintaining the *excise duty* at 35¢ per pound) imposed an added *excise tax* of 1¢ per ounce, or fraction thereof, on manufactured tobacco "Imperial Tobacco", Granby, surcharged their *on-hand* sheets of **RN-38** with a 3 and 2 mm. two-line red Gothic **3¢ / EXCISE TAX** as **RN-73**.

RN-73 - RN-38 surcharged **3¢ / EXCISE TAX** by "Imperial Tobacco", Granby, for the June 1942 Budget

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For general distribution under the June 1942 Budget BABN surcharged the 2/15th pound **RN-38** with a three line 6 and 3 mm. red Gothic **3c. / EXCISE / TAX** as **RN-143**.

RN-143 - RN-38urcharged **3c. / EXCISE / TAX** by BABN for the June 1942 Budget,
coded **1-23D / AMD** by "Imperial Tobacco", Granby, in October 1942

[RN-143]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	**CMC**	**AMD**	---	---
1943	---	---	**COA**	---	---	---	---	---	**---**	**---**	---	---

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When the Budget of March 1943 doubled the *excise tax* from 1¢ to 2¢ per ounce (or fraction thereof), Imperial Tobacco", Granby, re-surcharged their *on-hand* copies of **RN-143** with a *one-time* deep blue 7 mm. Gothic **6c.** over an 11 x 4 mm. solid blue killer as **RN-154**.

RN-154 - RN-143 *one-time* re-surcharged **6c. / ■■ / 1-23D / COA** by "Imperial Tobacco", Granby, coded **1-23D / COA** in March 1943

[RN-154]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	**COA**	**AOB**	---	---	---	---	---	---	---	---

There was no further use of the 2/15th pound stamp by "Imperial Tobacco". The BABN surcharge **6c. / EXCISE / TAX** for the Budget of March 1943 was not made.

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-23D \ 2-15th pound],
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